



STATE BOARD OF EQUALIZATION

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Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/150

August 31, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 20

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

The following bills have been chaptered since the last Summary of Proposed Legislation letter:

SB 535 - Presley - Chapter 362, Statutes of 1979
(Homeowners and renters assistance)

SB 826 - Keene - Chapter 387, Statutes of 1979
(Timber Yield Tax)

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure

AB 66*

Author: Lockyer

Action: Amended in Senate

Date: August 20, 1979

Affected Reference: Various sections of various codes - Urgency Statute

This bill would exempt 100 percent of the assessed value of business inventories from property taxation for the 1980-81 fiscal year and fiscal years thereafter.

AB 560

Author: Waters

Action: Amended in Senate

Date: August 21, 1979

Affected Reference: Various sections of the Revenue and Taxation Code

Forced sales proceeds; requires the assessor to make a full market appraisal.

AB 692*

Author: Nestande

Action: Amended in Senate

Date: August 21, 1979

Affected Reference: Repeals Section 3 of Chapter 456 of the Statutes of 1974

Existing law defines certain records of a person employed in a business or profession and provides for their assessment for property taxation based on the value of only the tangible material upon which or in which they are recorded, maintained, or stored. Such provision is operative only until the 1979-80 fiscal year. This bill would delete the 1980 repeal date.

AB 887*

Author: Gage

Action: Amended in Assembly

Date: August 20, 1979

Affected Reference: Various sections of various codes and adds Sections 109.7, 6012.8, 10784, and 11913 to the Revenue and Taxation Code

This bill would direct that mobilehomes be subject to sales tax on 40 percent of the initial purchase price, and those coaches installed on a foundation for occupancy as a residence after the effective date of the bill would be subject to local property taxes instead of the vehicle license fee.

AB 1019

Author: Hannigan

Action: Amended in Senate

Date: August 21, 1979

Affected Reference: Amends Section 170, 480, 482, 6368, 6368.1, and 38502 and adds Sections 6091.1 and 6243.1 to the Revenue and Taxation Code - Urgency Statute

This bill would require the State Board of Equalization to prescribe the information which shall be contained in the change of ownership statement after consultation with the assessors' association; it would also provide that the penalty imposed for failing to file the statement shall be added to the roll in the same manner as escaped assessment and shall be treated and collected like all other taxes on the roll in which it is entered.

This bill makes other technical changes to Chapter 242 of the Statutes of 1979.

AB 1155

Author: Knox

Action: Amended in Assembly

Date: August 21, 1979

Affected Reference: Amends Sections 18593 and 25666 and repeals Sections 18594, 18595, 18596, and 25667 of the Revenue and Taxation Code

Establishes a state tax court to adjudicate cases arising under the taxing statutes of this state. This bill would become law only if ACA 38 of the 1979-80 Regular Session is approved by the voters.

SB 98*

Author: Garcia

Action: Amended in Senate

Date: August 20, 1979

Affected Reference: SB 17 Clean-Up

This bill would exempt assesseees from penalties, fees and costs on delinquent property taxes for the 1978-79 fiscal year if the total of such taxes is paid within 30 days after notification by the assessor of any reduction in such taxes resulting from the enactment of SB 17.

SB 1004*

Author: Presley

Action: Amended in Assembly

Date: August 22, 1979

Affected Reference: Various sections of Government Code, Health and Safety Code, Revenue and Taxation Code, and the Vehicle Code

SB 1004 (Contd.)

Would make any mobilehomes sold after July 1, 1980 and installed for occupancy as a residence subject to local property taxation as specified.

Would exempt used mobilehomes from Use Tax. Would measure sales tax by cost of materials used.

PREPRINT SB 2

Author: Keene

Action: PREPRINTED - BILL HAS NOT BEEN INTRODUCED TO THE SENATE -
ANTICIPATED DATE OF INTRODUCTION IS JANUARY 1980 AT WHICH
TIME A NEW SENATE BILL NUMBER WILL BE ASSIGNED TO THE BILL

Date: August 21, 1979

Affected Reference: Adds Part 7 to Division 4 of Title 2 of the Government
Code

This bill would authorize the State Board of Equalization to acquire the development rights in agricultural land and to tax such property at its fair market value less the value of the development right. In exchange for acquiring the development rights the State Board of Equalization shall issue the owner of the property with a tax certificate which may be applied as a credit against state tax liabilities or the board may insure a loan for capital investment for agricultural purposes for the landowner.

The provisions of this act shall only be applicable in the Counties of Marin, San Diego, and Ventura until January 1, 1986, at which time it shall apply to the entire state.